

OCT 11 '11 -2 00 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

October 6, 2011

Via UPS 2nd Day Air

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated September 16, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Parrish & Heimbecker, Limited
1301 - 2nd Avenue, South
Lethbridge, AB T1J 0E8
Canada

A description of the railroad equipment covered by the enclosed document is for three (3) hopper cars; having FURX and NAHX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(PARE001/A)

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ASSGN. NO.: PARE001/PARE001A

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE - RIDER NO. 3

THIS MEMORANDUM OF LEASE (the "Memorandum of Lease") is made and entered into as of September 16th, 2011 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and P & H Milling Group (a division of Parrish & Heimbecker Limited) ("Lessee"), a Manitoba corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement dated as of (the "Agreement"), as assigned, and Rider No. 3 thereto dated as of September 16th, 2011 (the "Rider"), whereby Lessor has agreed to lease to Lessee certain railcars as more particularly described in on Exhibit A attached hereto and subject to the terms, conditions and provisions of the above-mentioned Agreement and Rider which are incorporated herein by reference.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease to be duly executed by their respective officers duly authorized as of the date and year first above written (and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below and that the execution of this Memorandum was the free act and deed of its corporation).

LESSOR:

FIRST UNION RAIL CORPORATION

Name: SUSAN A. BARRIE
Title: REGIONAL VICE PRESIDENT, SALES
Signature: [Signature]

LESSEE:PARRISH & HEIMBECKER, LIMITED
d/b/a P & H Milling Group

Name: Nancy Rallion
Title: Controller, Western Region
Signature: [Signature]

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Three (3).

DESCRIPTION OF CARS: Pressure differential covered hopper cars (C614), lined,
5165 cu. ft. capacity, 263 GRL.

CAR NUMBERS:

FURX 894189
NAHX 551542*
NAHX 551543*

*NAHX-marked cars to be remarked to FURX 894186 and FURX 894187